

WESTERN STATES - COST OF DOING BUSINESS COMPARISON

(Assumptions: Taxable Income = \$1,000,000 and Unemployment = 100)

Business Costs	Indiana	Arizona	California	Colorado	Idaho	New Mexico	Oregon	Texas	Washington
Total State Business Taxes Sum of Corporate State Income Tax, Workers' Compensation and Unemployment Insurance (2006)	\$169,739	\$143,123	\$568,714	\$215,764	\$209,992	\$201,083	\$236,624	\$275,912	N/A*
Corporate State Income Tax Due Per Net Taxable Income of \$1,000,000 (2006)	\$85,000	\$69,680	\$88,400	\$46,300	\$76,000	\$76,000	\$66,000	\$45,000	\$48,400
Average Workers' Compensation Annual Premium Based on 100 Employees (2006)	\$65,839	\$59,443	\$456,514	\$152,464	\$85,228	\$89,283	\$83,824	\$206,612	N/A*
Average Workers' Compensation Rate (2006)	\$1.97	\$1.68	\$10.55	\$3.93	\$2.98	\$3.00	\$2.45	\$5.53	N/A*
Average Unemployment Insurance Based on 100 Employees (July 2006)	\$18,900	\$14,000	\$23,800	\$17,000	\$48,764	\$35,800	\$86,800	\$24,300	\$113,400
Other State Data									
Average Annual Wage, 2005	\$34,080	\$34,940	\$42,510	\$40,280	\$33,050	\$33,180	\$37,280	\$35,470	\$41,460
Average Price of Electricity, 2004 Industrial Sector--(cents/kWh)	4.13	5.35	9.52	5.11	3.82	5.22	4.43	5.87	4.28
Average Annual Unemployment (2006)	5.4%	4.7%	5.4%	5.0%	3.3%	5.3%	6.1%	5.3%	5.5%
Cost of Living Index (ACCRA) First Quarter 2006	Bloomington Fort Wayne Indianapolis Lafayette	Flagstaff Phoenix Tucson Yuma	Fresno Los Angeles San Francisco San José	Colorado Springs Denver Greeley Pueblo	Boise Idaho Falls Twin Falls	Albuquerque Farmington Las Cruces Los Alamos	Klamath Falls Portland	Austin Dallas Houston San Antonio	Bellingham Kennewick Olympia Seattle
Total Cost of Living Composite Index U.S. Average = 100.0	95.1 90.0 93.3 94.2	116.1 103.8 100.3 106.3	121.5 158.2 170.6 156.0	92.9 100.4 97.7 92.7	96.5 91.7 93.6	103.0 95.4 99.0 116.2	96.4 116.7	94.1 95.8 90.2 93.0	104.4 93.6 103.4 116.3
Housing--Total Purchase Price New	\$258,309 \$243,722 \$279,984 \$246,495	\$478,500 \$356,809 \$290,000 \$303,970	\$481,134 \$848,780 \$873,361 \$828,210	\$248,059 \$333,075 \$325,123 \$248,054	\$267,323 \$261,814 \$239,333	\$289,624 \$264,000 \$301,100 \$483,240	\$266,544 \$405,238	\$231,823 \$222,657 \$205,840 \$228,248	\$371,358 \$252,599 \$291,727 \$413,207
Medical--Average Doctor Visit	\$71.00 \$64.50 \$70.30 \$69.20	\$72.50 \$72.40 \$76.33 \$85.00	\$ 67.14 \$104.17 \$110.60 \$107.00	\$81.75 \$82.50 \$83.00 \$72.60	\$78.80 \$66.89 \$61.67	\$79.00 \$78.67 \$69.00 \$82.85	\$88.36 \$74.00	\$62.20 \$67.50 \$78.80 \$62.50	\$82.88 \$82.50 \$79.13 \$92.67